EXHIBIT 14

Split-Strike Conversion IA Business Options Price Analysis Analyzed Time Period 1

Trade Date	Number of Transactions	CUSIP	Symbol	Issue	IA Business Total Contracts ²	IA Business Purported Price ³	Market High ⁴	Market Low ⁴
2/18/2000	3,721	783790NPZ	OEZNP	February 780 Put	(198,240)	51.48	50.5	28.25
3/22/2000	1	783790DP0	SXZDP	April 880 Call	(28)	16.63	1.375	0.75
9/15/2000	5	783790IB6	OEXIB	September 810 Call	94	0.06	0.125	0.063
9/29/2000	3	783790VRZ	OEZVR	October 790 Put	978	32.13	30.75	24.5
9/29/2000	6	783790VRZ	OEZVR	October 790 Put	(997)	32.13	30.75	24.5
10/13/2000	3,778	783790VRZ	OEZVR	October 790 Put	(102,838)	60.99	89.875	65
3/16/2001	303	783790OGY	OEYOG	March 635 Put	(42,622)	47.01	47	38.2
3/26/2001	1	783790PR3	OEBPR	April 590 Put	(12)	16.00	20.8	16.9
3/26/2001	1	783790DTY	OEYDT	April 600 Call	12	21.40	15.2	11.5
6/26/2001	14	783790SEY	OEYSE	July 625 Put	(1,097)	10.30	14	10.4
10/18/2001	321	783790JEB	OEBJE	October 525 Call	165,143	26.00	30	28
11/15/2001	3,844	783790KLB	OEBKL	November 560 Call	178,966	31.80	31	26
2/15/2002	3,960	783790NOB	OEBNO	February 575 Put	(198,132)	15.35	14.5	7.8
3/1/2002	14	783790COB	OEBCO	March 570 Call	-	5.80	12.6	6.1
4/17/2002	253	783790PQB	OEBPQ	April 585 Put	(65,372)	25.27	23	23
7/31/2002	1	783790HTB	OXBHT	August 400 Call	11	61.10	60	51
7/31/2002	1	783790HTB	OXBHT	August 400 Call	(11)	61.10	60	51
8/16/2002	4,088	783790HTB	OXBHT	August 400 Call	273,006	68.44	70.5	70.5
9/27/2002	1	783790VT8	SXZVT	October 400 Put	(18)	15.60	10.2	5.4
1/28/2003	40	783790BMB	OXBBM	February 465 Call	1,323	2.40	3.5	2.55
1/31/2003	1	783790BMB	OXBBM	February 465 Call	14	2.40	2	1.15
1/31/2003	1	783790NKF	OXBNK	February 455 Put	(14)	26.60	33.3	27.3
2/18/2003	282	783790NKF	OXBNK	February 455 Put	(91,963)	24.00	25.6	25.6
2/19/2003	282	783790NKF	OXBNK	February 455 Put	(117,483)	26.20	28	28
2/20/2003	282	783790NKF	OXBNK	February 455 Put	(87,728)	30.71	30	25.5
2/21/2003	4,151	783790NKF	OXBNK	February 455 Put	(264,119)	25.13	30	30
3/21/2003	4,199	783790CB2	OXBCB	March 410 Call	284,557	46.41	46	38.5
3/21/2003	119	783790CDF	OXBCD	March 420 Call	53,413	36.41	35.8	28.5
3/21/2003	129	783790CFB	OXBCF	March 430 Call	24,291	26.41	26.4	17.4
5/13/2003	1	166764EN5	CVXEN	May 470 Call	(3,808)	0.05	9.8	6.1
9/3/2003	1	783790UAB	OEBUA	September 505 Put	(217)	6.90	5.3	3.8
5/3/2004	1	783790QKB	OEBQK	May 555 Put	(3)	12.90	15.4	13.4
5/25/2005	24	783790RMF	OEBRM	June 565 Put	(1,018)	4.50	6	4.6
10/26/2005	1	783790KKB	OEBKK	November 560 Call	(164)	4.80	4.1	2.5
10/26/2005	1	783790KLB	OEBKL	November 560 Call	(164)	4.80	4.1	2.5
11/2/2005	1	783790WJB	OEBWJ	November 550 Put	(1)	2.30	4.6	2.35
11/30/2005	1	783790XMF	OEBXM	December 565 Put	(66)	1.00	1.7	1.05
1/27/2006	4,451	783790BQB	OEBBQ	February 585 Call	632,800	1.95	3.6	2.15
11/20/2006	2	783790LKY	OEYLK	December 655 Call	20	5.80	5.6	4.3
3/14/2007	1	783790DIY	OEYDI	April 645 Call	(125)	17.20	7.1	4.8
9/20/2007	198	783790UQY	OEYUQ	September 685 Put	(96,433)	0.25	0.1	0.05
11/21/2007	1	783790LQY	OEYLO	December 685 Call	2	11.90	11.8	8.5
9/5/2008	1	783790URB	OEBUR	September 590 Put	(27)	20.60	28.73	22.1
11/5/2008	2	783790KQB	OXBKQ	November 485 Call	334	6.60	13	8.7
11/5/2008	2	783790WO0	OXBWO	November 475 Put	(334)	29.60	27.8	16.6
11/7/2008	1	783790WJ1	OXBWJ	November 450 Put	(1)	20.10	27.8	21.3
11/7/2008	1	783790WO0	OXBWO	November 475 Put	(1,436)	36.60	40	40
11/11/2008	4	783790KQB	OXBKO	November 485 Call	1,040	1.05	2.05	1.2
	•		OXBWO					46.8
11/11/2008	4	783790WO0	OABWO	November 475 Put	(1,040)	45.00	52.5	40.81

^{1.} The Analyzed Time Period consists of January 2000 through November 2008.

^{2.} IA Business Total Contracts based on Settled Cash (SETCSH17).

^{3.} IA Business Purported Price based on Settled Cash (SETCSH17).

^{4.} Actual Market High and Market Low according to the Chicago Board of Options Exchange (CBOE).